TORRE, LENTZ, GAMELL, GARY & RITTMASTER, LLP ATTORNEYS AT LAW

100 Jericho Quadrangle, Suite 309 Jericho, New York 11753-2702

TELEPHONE: (516) 240-8900 FACSIMILE: (516) 240-8950

January 20, 2016

Mark S. Gamell mgamell@tlggr.com

BY ECF AND E-MAIL

Honorable Andrew L. Carter, Jr.
United States District Judge
United States District Court
500 Pearl Street, Room 725
New York, NY 10007
ALCarterNYSDChambers@nysd.uscourts.gov

Re: Civil Action No.: 12-cv-08365 (ALC) Bankruptcy Case No. 01-42217 (REG)

In re: Ames Department Stores, Inc., et al., Debtors

Ames Department Stores, Inc. v.

Lumbermens Mutual Casualty Company, in Liquidation

Dear Judge Carter:

We are counsel for the Defendant (the Director of Insurance of the State of Illinois, as statutory and court affirmed Liquidator of Lumbermens Mutual Insurance Company, in Liquidation) ("Lumbermens").

This letter is an application for a further one-week extension of time - from January 22, 2016 to January 29, 2016 - for the filing of defendant's objections with respect to the Report And Recommendations issued by Bankruptcy Judge Robert E. Gerber on December 7, 2015.

Counsel for plaintiff Ames Department Stores Inc. refused to consent to any extension of time when a telephonic request for a brief further extension was made yesterday, January 19, 2016.

Your Honor previously granted defendant an extension of time to file its objections from December 28, 2016 to January 22, 2015, for the reasons set forth in my letter dated December 11, 2015 (docketed in this proceeding as ECF No. 19). A further one-week extension is requested due to (1) counsel's need for further time to consult with representatives of the Director of Insurance of Illinois due to the public policy considerations involved in this matter of first impression; and (2) the incomplete state of the record below,

TORRE, LENTZ, GAMELL, GARY & RITTMASTER, LLP

Honorable Andrew L. Carter, Jr. United States District Judge January 20, 2016 Page 2

as a November, 2014 transcript of a hearing before Judge Gerber that we discovered to be missing was docketed yesterday on an "unofficial" basis, is now being reviewed and its filing by "notice" is under discussion with opposing counsel.

As was stated in my December 11, 2016 letter, as these cross-motions raising issues of first impression regarding the application of the McCarran-Ferguson Act took more than three years to be briefed and reported upon by Judge Geber; one additional week is not an unreasonable extension of time under the circumstances.

If this additional one-week extension causes any inconvenienced to opposing counsel, we will consent to a commensurate and/or similarly reasonable enlargement of opposing counsel's time to respond.

If there is any further information that we can provide to your Honor in connection with this matter please do not hesitate to contact us.

Respectfully submitted,

Mark S. Gamell

cc (via ECF and Email):

Bijan Amini, Esq. Avery Samet, Esq.